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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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)	
In re:)	Bankruptcy Case No. 05-44481 (RDD)
)	
DELPHI CORPORATION, et al.,)	Chapter 11
)	
Debtor(s).)	(Jointly Administered)
)	
)	

**RESPONSE OF FURUKAWA ELECTRIC COMPANY LTD. TO DEBTORS' NOTICES
OF ASSUMPTION AND/OR ASSIGNMENT OF CERTAIN EXECUTORY CONTRACTS
AND UNEXPIRED LEASES TO BUYERS IN CONNECTION WITH SALE OF STEERING
AND HALFSHAFT BUSINESS AND TO PROPOSED
CURE AMOUNTS IN CONNECTION THEREWITH**

For its response to the Debtors' (i) Notices of Assumption and/or Assignment of Executory Contract and Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business (the "Sale Assumption Notices") and (ii) Notices of Cure Amount with Respect to Executory Contract and Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business

(the “Sale Cure Notices” and, together with the Sale Assumption Notices, collectively the “Sale Notices”), Furukawa Electric Company Ltd. (“Furukawa”) states as follows:

1. Debtors have previously provided Furukawa with several Notices of Cure Amount With Respect to Executory Contract to be Assumed or Assumed and Assigned Under Plan of Reorganization, each dated December 10, 2007 (collectively, the “Plan Cure Notices”).

2. The Plan Cure Notices listed the following identified executory contracts and proposed cure amounts:

Contract Number	Debtors’ Proposed Cure Amount
FEC01	\$66, 424.73
PEDP5170038	\$0.00
SAG9015496	\$31,308.87
SAG9015497	\$0.00

3. As required by the Plan Cure Notices, Furukawa has previously completed and returned the Plan Cure Notices to indicate that it disagrees with the proposed cure amounts set forth in the table above. The initial basis for such disagreement is that Furukawa is unable to identify what agreements or contracts are intended to be described by the identifying numbers used by the Debtors.

4. Debtors have now provided to Furukawa several Sale Notices, each dated January 23, 2008, identifying the following executory contracts proposed to be assumed and/or assigned

in connection with the Debtors' sale of their steering and halfshaft business and containing the following proposed cure amounts for such contracts:

Contract Number	Debtors' Proposed Cure Amount
9016208	No Sale Cure Notice yet received
9016209	No Sale Cure Notice yet received
SAG9015496	\$31,308.87
SAG9015497	\$0.00

5. Initially, Furukawa objects to assumption and/or assignment of those contracts listed above for which only a Sale Assumption Notice has thus far been received. Obviously, Furukawa cannot be expected to review and respond to a proposed cure amount until it has received a Sale Cure Notice containing that information.

6. In addition, as in the case of the Plan Cure Notices, Furukawa is unable to identify what agreements or contracts are intended to be described by the identifying numbers used by the Debtors in the Sale Notices. The Sale Notices do not provide the date of the identified contracts, the title or subject matter of such contracts or any other information beyond what Furukawa believes is an identifying number meaningful principally to Debtors. Accordingly, Furukawa objects to the proposed cure amounts set forth in the Sale Cure Notices because Furukawa is unable to ascertain whether the cure amounts supplied are correct..

7. Furukawa asks that the Debtors be required, in connection with their proposed assumption and/or assignment of executory contracts or unexpired leases, to provide to

Furukawa Sale Cure Notices for each affected contract, together with sufficient additional information to permit Furukawa to identify the agreements that the Debtors proposed to assume and/or assign, in order to ascertain whether the various cure amounts proposed in the Sale Cure Notices are appropriate..

Respectfully submitted,

Dated: Cleveland, Ohio
January 30, 2008

/s/ G. Christopher Meyer
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CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing **Response of Furukawa Electric Company Ltd. to Notice Assumption and/or Assignment of Executory Contract or Unexpired Lease to Buyers In Connection With Sale Of Steering And Halfshaft Business and to Proposed Cure Amounts in Connect Therewith** was, in addition to electronic service, sent by Federal Express overnight delivery, on January 30, 2008, to the persons set forth below.

Delphi Automotive Systems, LLC
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Attn: Alicia M. Leonhard
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New York, NY 10004

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/s/ G. Christopher Meyer